

**This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.**

**IT IS SO ORDERED.**

**Dated: April 2, 2014**



*Charles M. Caldwell*  
Charles M. Caldwell  
United States Bankruptcy Judge

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**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

IN RE:

Stephen K. Merriman

Debtor

Case # 10-bk-63746

Chapter 13

Judge Caldwell

**AGREED ORDER GRANTING DEBTOR'S MOTION TO MODIFY CONFIRMED  
CHAPTER 13 PLAN (Doc #67) AND RESOLVING OBJECTION OF CREDITOR  
STATE OF OHIO (Doc #69)**

This matter comes on before the Court upon the Debtors' Motion to Modify Confirmed Chapter 13 Plan filed November 25, 2013 (Doc #67) and the Objection thereto filed by Creditor, State of Ohio Department of Taxation (Doc #69). Prior to the matter proceeding to hearing, the parties resolved all issues in dispute. The Court finding the resolution fair and equitable, hereby ORDERS same.

IT IS THEREFORE ORDERED, ADJUDGED and DECREED that:

1. Debtor's Motion to Modify is hereby granted subject to the provisions of this Order;
2. the Objection filed by the State of Ohio is hereby deemed withdrawn;

3. the contingent sales tax claim owed by Tecknowlogic LLC shall be paid direct by the co-obligor, Tecknowlogic LLC to creditor State of Ohio Department of Taxation. There shall be no further distributions from the Chapter 13 estate on any portion of the claims labeled as sales tax or interest, included in the State of Ohio's claims (Claim #11 and Claim #13, as updated);

4. the sales tax debt and related interest on that debt shall not be discharged by the Discharge Order that may be entered in this case. The penalty portion of the claim shall be treated as a general unsecured claim and will be discharged as it relates to Debtor Stephen K. Merriman upon issuance of a Discharge;

5. tax obligor, Tecknowlogic LLC and the State of Ohio Department of Taxation have reached an agreement on the tax obligors liability. The parties agree that the State of Ohio Department of Taxation shall be free to pursue collection against the tax obligor, Tecknowlogic LLC, without the need for seeking further relief from stay, in the event the obligor fails to abide by the agreement reached between the obligor Tecknowlogic LLC and the State of Ohio Department of Taxation;

6. the plan payments shall be \$3,500.00 per month for November 2013 and for each month thereafter until the end of the plan. The Debtor will make two additional lump sum payments of \$2,500.00 in months 59 and 60;

7. other than as modified herein, the Modified plan becomes the plan pursuant to the provisions of 11 USC § 1329.

IT IS SO ORDERED.

APPROVED:

/s/ John F. Cannizzaro  
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